

General Description Booklet  
for  
1964 INDIVIDUAL TAX MODEL FILE

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## FILE DESCRIPTION

The 1964 Individual Tax Model File is a microdata base that was made to represent various characteristics of the taxpayer population of the United States in 1964. The Brookings Institution slightly modified the IRS's original 1964 Individual Tax Model; i.e. combined gain and loss fields into one + or - element, to create this file. The data is from the individual federal tax returns of 1964. The tax model file can be used to simulate the impact of tax law changes as well as provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The file contains 95060 records on two tapes. There are 67 elements in each record: 9 codes and 58 variables. The variables can be positive and negative as noted in the Data Definition. The sample code in element three corresponds to the weight of the record (see page four). Each record is 601 bytes long with 20 records to a tape block. The tapes are written in 1600 BPI, unlabeled EBCDIC, 9 track, and odd parity.

The tapes in order are:	SI0633	69280 rec.
	SI0634	25780 rec.
		<hr/>
		95060 total records

The Individual Tax Model File is designed for making national level estimates. The 1980 tax model file can be purchased through the Internal Revenue Service's, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

Dr. Fritz Scheuren, Director  
Statistics of Income Division D:R:S  
1111 Constitution Ave., N.W.  
Washington, D.C. 20224  
(202) 376-0216

Individual Tax Model Files for each of the Tax Years 1960,1962,1964 and 1966 through 1978, and State Tax Model files for Tax Years 1977 and 1979, are available through the National Archives and Records Service. Questions concerning cost, acquisition and delivery of these historical tax model files should be addressed to:

Machine Readable Archives Division  
National Archives and Records Service  
General Services Administration  
Washington, D.C. 20408  
(202) 724-1080

Tax Return Data Definition

Element

1. Return number within file (1 - 95108) [IRET]\*
2. District (Internal Revenue District in which return was filed) [DIST]

<u>Code No.</u>	<u>District</u>	<u>Code No.</u>	<u>District</u>
01	Augusta, Main	54	Richmond, Virginia
02	Portsmouth, N.H.	55	Parkersburg, W. Va.
03	Burlington, Vt.	56	Greensboro, N.C.
04	Boston, Mass.	57	Columbia, S. C.
05	Providence, R.I.	58	Atlanta, Georgia
06	Hartford, Conn.	59	Jacksonville, Fla.
11	Brooklyn, N.Y.	61	Louisville, Ky.
13	Manhattan, N.Y.	62	Nashville, Tenn.
14	Albany, N.Y.	63	Birmingham, Ala.
16	Buffalo, N.Y.	64	Jackson, Miss.
22	Newark, N.J.	66	Puerto Rico (OIO) <u>2/</u>
23	Philadelphia, Pa.	71	Little Rock, Ark.
24	City of Philadelphia, Pa. <u>1/</u>	72	New Orleans, La.
25	Pittsburgh, Pa.	73	Oklahoma City, Okla.
31	Cincinnati, Ohio	74	Austin, Texas
34	Cleveland, Ohio	75	Dallas, Texas
35	Indianapolis, Ind.	81	Helena, Montana
36	Chicago, Ill.	82	Boise, Idaho
37	Springfield, Ill.	83	Cheyenne, Wyo.
38	Detroit, Mich.	84	Denver, Colo.
39	Milwaukee, Wis.	85	Albuquerque, N. Mex.
41	St. Paul, Minn.	86	Phoenix, Ariz.
42	Des Moines, Iowa	87	Salt Lake City, Utah
43	St. Louis, Mo.	88	Reno, Nev.
45	Fargo, N. Dak.	91	Seattle, Wash.
46	Aberdeen, S. Dak.	92	Anchorage, Alaska
47	Omaha, Nebr.	93	Portland, Oregon
48	Wichita, Kans.	94	San Francisco, Calif.
51	Wilmington, Del.	95	Los Angeles, Calif.
52	Baltimore, Md.	98	OIO (Washington, D.C.)
53	Washington, D.C.	99	Honolulu, Hawaii

1/ Returns of residents of the City of Philadelphia. Code 23 returns represent all other returns in the Philadelphia District.

2/ OIO = Office of International Operations.

\* Bracketed symbols are programming symbols corresponding to items.

3. Sample Code [ISAMP]

<u>Code No.</u>	<u>Description</u>	<u>Weight</u>
00	Form 1040A	2,002.97
01	Form 1040, Nonbusiness under \$10,000	1,998.80
02	Form 1040, Business under \$10,000	705.67
03	Form 1040, Nonbusiness \$10,000 under 50,000	354.52
04	Form 1040, Business \$10,000 under \$30,000	355.95
05	Form 1040, Nonbusiness \$50,000 under \$100,000	29.02
06	Form 1040, Business \$30,000 under \$100,000	28.86
07	Form 1040, Nonbusiness \$100,000 under \$200,000	2.00
08	Form 1040, Business \$100,000 under \$200,000	2.00
09	Form 1040, (1040W) Prior Year Delinquent under \$50,000	823.57
17	Form 1040, Nonbusiness \$200,000 and over	1.90
18	Form 1040, Business \$200,000 and over	1.00
19	Form 1040, (1040W) Prior Year Delinquent \$50,000 and over	1.00

4. Form of Deduction [IFDED]

<u>Code No.</u>	<u>Description</u>
1	Itemized deduction returns
2	Standard deduction returns (10 percent)
3	Returns with no positive total income, item 32 (IRS)
4	Standard deduction returns (minimum)

5. Tax Status [ITXST]

<u>Code No.</u>	<u>Description</u>
1	Normal tax and surtax computation (taxable)
2	Alternative tax computation (taxable)
3	No taxable income
4	Normal tax and surtax computation (non-taxable)
5	Alternative tax computation (non-taxable)

The presence or absence of an amount on line 12, page 1 of Form 1040, or line 8, Form 1040A determines whether a return is taxable or nontaxable. Alternative tax returns which are nontaxable occur rarely. They are nontaxable because of a large amount of tax credit, usually foreign taxes paid.

6. Income Averaging and Child Care and Casualty Loss [IACCCL]

<u>Code No.</u>	<u>Description</u>
0	1040A returns (can have none of the above) With Income Averaging with:
1	Child Care Only
2	Casualty Loss Only
3	Both Casualty Loss and Child Care
4	Neither
	Without Income Averaging with:
5	Child Care Only
6	Casualty Loss Only
7	Both Casualty Loss and Child Care
8	Neither

There are some returns coded as having child care and/or casualty and theft loss which are not itemized deduction returns. This is an editing error carried over from the basic Statistics of Income file.

7. Marital Status [IMARST]

<u>Code No.</u>	<u>Description</u>
1	Single person (not head of household or surviving spouse)
2	Married filing joint return
3	Married filing separately
4	Head of household
5	Surviving widow or widower

8. Select--(coded 0-9) [ISEL]

Codes divide the file into 10 stochastically equal parts for use in determining sampling variability by the replicate method.

9. Subselect (included for IRS use only) [ISUBSL]

DATA ITEMS

<u>Element</u>	<u>Programming Symbol</u>	<u>Description</u>	<u>Corresponding IRS Item</u>
10	RPENS	Pensions, taxable	1
11	RSICK	Sick pay	2
12	RMOVE	Moving expense	3
13	RBUSNS	Employee Business Expense	4
14	RWAGES	Wages and salaries, gross	5
15	RDIVEL	Dividends elig. for excl.	6
16	RDEXC	Dividend exclusion	7
17	RDIVNE	Dividends not elig. for excl.	8
18	RDAGI	Dividends in AGI	9
19	RBSPR	Business net profit (+ or -)	10-11
20	RFMPR	Farm net profit (+ or -)	12-13
21	RPRPR	Partnership net profit (+ or -)	14-15
22	RENT	Rent net income (+ or -)	16-17
23	ROYAL	Royalty net income (+ or -)	18-19
24	RINTR	Interest received	20
25	RCAPL	Capital loss carryover	21
26	RSGAIN	Net short term gain after carryover (+ or -)	22-23
27	RLGAIN	Net long term gain-100% (+ or -)	24-25
28	RNLOSS	Net loss before limitation	26
29	RCGAGI	Net capital gain in AGI	27
30	RCLAGI	Net capital loss in AGI	28
31	RLMT	1/2 excess L-T gain	29
32	ROTHER	All other sources income (+ or -)	30-31
33	RAGI	Adjusted gross income (AGI) (+ or -)	32-33
34	RSEPA	S-E payments adjustment	34
35	RCONT	Contributions	35
36	RMORT	Home mortgage interest	36
37	RINT	Other interest	37
38	RRETXX	Real estate taxes	38
39	RGASTX	Gasoline taxes	39
40	RSALTX	Sales taxes	40
41	RSTATX	State income taxes	41
42	RPPTAX	Personal property taxes	42
43	ROTHTX	Other taxes	43
44	RG1MD	Group I total med. deduction	44
45	RG2DD	Group II drug deduction	45
46	RG2TD	Group II total deduction	46
47	RALMD	Allowable med. deduction	47



<u>Code</u>	<u>Programming Symbol</u>	<u>Description</u>	<u>Corresponding IRS Item</u>
48	ROTHDD	Other deductions	48
49	RTOTDD	Total deductions	49
50	RTXEXM	Taxpayer exemptions	50
51	RAGEXM	Age exemptions	51
52	RBLEXM	Blind exemptions	52
53	ROTEXM	All other exemptions	53
54	RTAXIN	Taxable income	54
55	RBALPT	Balance for partial tax	55
56	RTAXBC	Tax before credits	56
57	RRETCR	Retirement credit	57
58	RINVCR	Investment credit	58
59	RFTXCR	Foreign tax credit	59
60	ROTHCR	Other credits	60
61	RTAXAC	Tax after credit	61
62	RTAXWH	Tax withheld	62
63	RPAYMT	Payments on 1964 estimated tax	63
64	RSLFET	Self-employment tax	64
65	ROVERP	Overpayments	65
66	RBLDUE	Balance due	66
67	RGGDST	Nontaxable and cap. gn. distributions	67

A description of the source of each of the IRS Items follows. This description is an exact transcription from IRS publication, "1964 Tax Model - Individual Income Tax Returns."

Items

1. Pensions and annuities (taxable portion)--the sum of lines 6A and 5B in Part I of Schedule B, Form 1040.
2. Sick pay exclusion - line 1, Part III, "Adjustments," Form 1040. This figure reflects what the taxpayer reported and, in some cases, may exceed (1) gross salaries and wages, and/or (2) \$5,200 per taxpayer.
3. Moving expense deduction - line 2, Part III, "Adjustments," Form 1040. This figure reflects what the taxpayer claimed. In some cases, no gross salaries and wages were reported.
4. Employee business expense deduction - line 3, Part III, "Adjustments," Form 1040. This figure reflects what the taxpayer reported and, in some cases, may exceed gross salaries and wages.
5. Salaries and wages (gross) - line 5, Form 1040, or line 5, Form 1040A.
6. Dividends eligible for exclusion - line 1a, Part II, Form 1040.
7. Dividend exclusions - line 1b, Part II, Form 1040. Exclusion was limited to \$100 for marital status codes 1, and 3-5; and \$200 for marital status code 2.
8. Dividends not eligible for exclusion - line 1d, Part II, Form 1040.
9. Dividends in adjusted gross income - line 1e, Part II, Form 1040. Dividends reported on Form 1040A are included in "All other sources income," item 30.
10. Business net profit - line 5, Part II, Form 1040, if positive.
11. Business net loss - line 5, Part II, Form 1040, if negative.
12. Farm net profit - line 7, Part II, Form 1040, if positive.
13. Farm net loss - line 7, Part II, Form 1040, if negative.
14. Partnership net profit - line 1, Part III, Schedule B, Form 1040, if positive.
15. Partnership net loss - line 1, Part III, Schedule B, Form 1040, if negative.

16. Rent net income - rent portion of line 2, Part II, Schedule B, Form 1040, if positive.
17. Rent net loss - rent portion of line 2, Part II, Schedule B, Form 1040, if negative.
18. Royalty net income - royalty portion of line 2, Part II, Schedule B, Form 1040, if positive.
19. Royalty net loss - royalty portion of line 2, Part II, Schedule B, Form 1040, if negative.
20. Interest received - line 3, Part II, Form 1040. Interest reported on Form 1040A is included in "All other sources income," item 30.
21. Capital loss carryover - line 3, Part I, Schedule D, Form 1040.
22. Net short-term gain after carryover - line 4, Part I, Schedule D, Form 1040, if positive.
23. Net short-term loss after carryover - line 4, Part I, Schedule D, Form 1040, if negative.
24. Net long-term gain (100 percent) - line 8, Part I, Schedule D, Form 1040, if positive.
25. Net long-term loss (100 percent) - line 8, Part I, Schedule D, Form 1040, if negative.
26. Net loss before limitation - line 9, Part I, Schedule D, Form 1040, if negative.
27. Net capital gain in adjusted gross income - line 10b, Part I, Schedule D, Form 1040.
28. Net capital loss in adjusted gross income - line 11, Part I, Schedule D, Form 1040.

This figure reflects what the taxpayer used in his computation of adjusted gross income and, in some cases, may exceed \$1,000.

29. One-half excess long-term gain - computed by taking 50 percent of the excess of long-term gain (item 24) over short-term loss (item 23).

30. All other sources income - line 8, Part II, Form 1040, plus estates and trusts income or loss (line 2, Part III, Schedule B), if the result is positive. Includes any positive adjustment necessary to balance the sources of income and loss to adjusted gross income. Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.
31. All other sources loss - line 8, Part II, Form 1040, plus estates and trusts income or loss (line 2, Part III, Schedule B), if the result is negative. Includes any negative adjustment necessary to balance the sources of income and loss to adjusted gross income.
32. Adjusted gross income - line 9, Form 1040, if positive, or line 7, Form 1040A.
33. Deficit - line 9, Form 1040, if negative.
34. Self-employed pension deduction - line 4, Part III, Form 1040. This figure represents what the taxpayer claimed and, in some cases, may exceed \$2,500 (the maximum deduction, if both husband and wife were self-employed).
35. Contributions deduction - Part IV, Form 1040. This figure represents what the taxpayer claimed and, in some cases, may exceed 30 percent of adjusted gross income (item 32). These returns with excess deduction include those with the unlimited charitable contributions deduction.
36. Home mortgage interest deduction - Part IV, Form 1040.
37. Other interest deduction - Part IV, Form 1040.  
  
NOTE: Total interest deduction is the sum of items 36 and 37.
38. Real estate taxes deduction - Part IV, Form 1040.
39. Gasoline taxes deduction - Part IV, Form 1040.
40. General sales taxes deduction - Part IV, Form 1040.
41. State and local income taxes deduction - Part IV, Form 1040.
42. Personal property taxes deduction - Part IV, Form 1040.
43. Other taxes deduction - Part IV, Form 1040.  
NOTE: Total taxes deduction is the sum of items 38-43.

44. Group I total medical and dental expense deduction - line 5, Part IV, Form 1040 or line 3, Form 2948.
45. Group II drug deduction - line 1, Part IV, Form 1040, or line 6, Form 2948.
46. Group II Total medical and dental expense deduction - line 5, Part IV, Form 1040, or line 10, Form 2948.
47. Allowable medical and dental expense deduction - line 5, Part IV, Form 1040. The "allowable deduction" reflects what the taxpayer reported and, in some cases, may exceed the maximum dollar limitation specified in IRC Section 213 (c) and (g).
48. Other deductions - Part IV, Form 1040. Includes any positive adjustment necessary to balance the various itemized deductions to the total.
49. Total deductions - In conjunction with the "Form of deduction" code (column 4) this figure is: line 11a of Form 1040 returns with adjusted gross income \$5,000 or more or the amount computed, based on the tax reported, for all Forms 1040A and for Forms 1040 under \$5,000. The amount of total deductions, on many nontaxable returns, exceeds adjusted gross income reduced by the amount of exemptions. A few "separate returns" (marital status code 3) are coded as itemized deduction returns yet they have no total deductions reported. We assumed in these cases that the "other" spouse itemized and claimed all the deductions.
50. Taxpayer exemptions - line 2a, Form 1040, or line 12a, Form 1040A. Some joint returns have only one taxpayer exemption (which is due to either (1) Section 931 of IRC, or (2) taxpayer oversight). Some "separate" returns (of a husband or wife) have two taxpayer exemptions, this being where one spouse claims the other's exemption but does not file a joint return.
51. Age exemptions - line 2b, Form 1040, or line 12b, Form 1040A. The statement about "separate" returns (above) applies here.
52. Blind exemptions - line 2c, Form 1040, or line 12c, Form 1040A. The statement about "separate" returns (above) applies here.
53. All other exemptions - line 3a plus 3b, Form 1040, or line 13 plus line 14, Form 1040A.

54. Taxable income - For itemized deduction returns, line 11d of Form 1040. For Forms 1040 with income \$5,000 or more and with the standard deduction, line 11d. For standard deduction Forms 1040 with income under \$5,000 and for all Forms 1040A, the taxable income was computed based on the appropriate marital status and form of deduction.
55. Balance for partial tax - Computed for alternative tax computation returns (tax status codes 2 and 5) by subtracting from taxable income the amount of one-half excess long-term gain (item 29). Equivalent to line 3 of "Computation of Alternative Tax," Schedule D.
56. Income tax before credits - line 12, Form 1040, or line 8, Form 1040A. For Forms 1040, the tax was the result of (1) the regular tax computation (tax status codes 1 and 4), (2) the alternative tax computation (tax status codes 2 and 5), (3) income averaging (income averaging codes 1-4), (4) application of two sets of rates, 1963 and 1964, on fiscal year returns (not identified in this file), or (5) application of rates in effect prior to 1964 on prior year delinquent returns (sample codes 09 and 19). The tax reported by the taxpayer computed under (1) or (2) above was accepted if within a +5 percent tolerance. If the reported tax was outside the tolerance, the tax was recomputed, and if necessary the tax status and/or marital status codes were changed. The tax reported by the taxpayer computed under (3), (4), or (5) above was generally accepted without change.
57. Retirement income credit - line 2, Part V, Form 1040.
58. Investment credit - line 3, Part V, Form 1040.
59. Foreign tax credit - line 4a, Part V, Form 1040.
60. Other tax credits - line 1, Part V, Form 1040, plus line 4b, Part V, Form 1040, plus throwback tax credit and credit for partially tax-exempt interest from wherever reported on the return.
61. Income tax after credits - line 14, Form 1040, or line 8, Form 1040A.
62. Tax withheld - line 17a, Form 1040, or line 9, Form 1040A.
63. Payments on declarations of estimated tax - line 17b, Form 1040.
64. Self-employment tax - line 15, Form 1040.
65. Overpayment refund or credit - line 19, Form 1040, or line 11, Form 1040A.

66. Balance due at time of filing - line 18, Form 1040, or line 10, Form 1040A.

NOTE: Tax from recomputed prior year investment credit was not included in this file. Therefore, for a small number of returns the balance due or refund will not exactly equal tax after credits plus self-employment tax reduced by taxpayments (items 62 and 63).

67. Nontaxable and capital gain distributions - line B, Part II, Form 1040. There was no way to computer consistency check this figure in the basic Statistics of Income file, so the amount should be used with caution. If there is a significant digit in the first column of this field followed by seven (7) zeros, the amount should be treated as a mispunch and should be wiped out (e.g., \$10,000,000 should have been 00,000,000).

NOTE: IRC = Internal Revenue Code

# 1964 Forms and Instructions

**Form 1040A**

Please print →

**U.S. INDIVIDUAL INCOME TAX RETURN**  
(LESS THAN \$10,000 TOTAL INCOME)

**1964**

<p>1. Name (If a joint return of husband and wife, use first names and middle initials of both)</p> <p>Home address (Number and street or rural route)</p> <p>City, town or post office, State and Postal ZIP code</p>	<p>2. Your social security number (Husband's if joint return)</p> <p>3. Wife's number, if joint return</p>	<p>4. Check ones:</p> <p><input type="checkbox"/> Single;</p> <p><input type="checkbox"/> Married filing joint return (even if only one had income);</p> <p><input type="checkbox"/> Married filing separately—If your husband or wife is also filing a return—give his or her first name and social security number.</p>
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<p>5. Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.</p> <p>6. Interest and dividends</p> <p>7. Total income (add Rows 5 and 6)</p>	<p>Yours →</p> <p>Wife's →</p> <p>Yours →</p> <p>Wife's →</p>	<p><b>E 14</b></p> <p><b>E 54</b></p>
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8. Enter tax from Tax Table or from tax computation schedule →

9. Total Federal income tax withheld (from Forms W-2) →

10. If item 8 is larger than item 9, enter balance due →

11. If item 9 is larger than item 8, enter refund →

Apply refund to:  U.S. Savings Bonds, with excess refunded; or  Refund only.

(OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

**12. EXEMPTIONS FOR YOURSELF—AND WIFE** (only if all her income is included in this return, or she had no income)

Check boxes which apply

(a) Regular \$600 exemption .....	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
(b) Additional \$600 exemption if 65 or over at end of 1964 .....	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
(c) Additional \$600 exemption if blind at end of 1964 .....	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

13. NUMBER OF YOUR DEPENDENT CHILDREN WHO LIVED WITH YOU .....

14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14
				\$	\$

15. Total exemptions from items 12, 13, and 14 above .....

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here  if appropriate.

**SIGN** Under penalty of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

**HERE** \_\_\_\_\_

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Date \_\_\_\_\_



FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1964

U.S. Treasury Department Internal Revenue Service

or taxable year beginning 1964, ending 1964

Your social security number (husband's if joint return)

Please Print or Type

First name and initial (if joint return, use first names and middle initials of both)

Last name

Occupation

Home address (Number and street or rural route)

Wife's number, if joint return

City, town or post office, and State

Postal ZIP code

Occupation

Enter the name and address used on your return for 1963 (if the same as above, write "Same"). If none filed, give reason.

NOTE—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

See instructions before completing your return.

FILING STATUS—check one:

- 1a. Single
b. Married filing joint return (even if only one had income)
c. Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.
d. Unmarried Head of Household
e. Surviving widow(er) with dependent child

EXEMPTIONS

- 2a. Regular
b. Age 65 or over
c. Blind
3a. Number of your dependent children who lived with you
b. Number of other dependents (from line 3, Part I, page 2)
4. Total exemptions claimed

E7

ES:

INCOME—If joint return, include all income of both husband and wife

- 5. Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation
6. Other income (from line 9, Part II, page 2)
7. Total (add lines 5 and 6)
8. Adjustments (from line 5, Part III, page 2)
9. Total income (subtract line 8 from line 7)

FIGURE TAX BY USING EITHER 10 OR 11

- 10. Tax Table—If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11 a, b, c, or d. Enter tax on line 12.
11. Tax Rate Schedule—
a. If you itemize deductions, enter total from Part IV, page 2
b. Subtract line 11a from line 9
c. Multiply total number of exemptions on line 4, above, by \$600
d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 10 of instructions. Enter tax on line 12.)

TAX COMPUTATION

TAX—CREDITS—PAYMENTS

- 12. Tax (from either Tax Table, line 10, or Tax Rate Schedule, line 11)
13. Total credits (from line 5, Part V, page 2)
14. Income tax (subtract line 13 from line 12)
15. Self-employment tax (Schedule C-3 or F-1)
16. Total tax (add lines 14 and 15)
17a. Total Federal income tax withheld (attach Forms W-2)
b. 1964 Estimated tax payments
c. Total (add lines 17a and 17b)

TAX DUE OR REFUND

- 18. If payments (line 17c) are less than tax (line 16), enter Balance Due.
19. If payments (line 17c) are larger than tax (line 16), enter Overpayment
20. Amount of line 19 you wish credited to 1965 Estimated Tax
21. Subtract line 20 from 19. Apply to: U.S. Savings Bonds, with excess refunded; or Refund only.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE
If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.
Sign here Signature of preparer other than taxpayer Address Date

Attach Copy B of Form W-2 Here

Attach Check or Money Order Here

Signature of preparer other than taxpayer

16-73368a-1

Address

Date





FACSIMILES OF TAX RETURNS, 1964

Schedule B (Form 1040) 1964

Page 2

Part V.—RETIREMENT INCOME CREDIT

A.—General Rule

If separate return, use column B only. If joint return, use column A for wife and column B for husband—

Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1964? (Widows or widowers see instructions, page B-3)

If answer above is "Yes" in either column, furnish all information below in that column.

Table with columns A and B, and rows for retirement income, maximum amount, and deductions.

1. Retirement income for taxable year:

(a) For taxpayers under 65 years of age:

Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included in line 9, page 1, of Form 1040.

(b) For taxpayers 65 years of age or older:

Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part II of this schedule.

2. Maximum amount of retirement income for credit computation

3. Deduct:

(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income

(b) Earned income received (Does not apply to persons 72 years of age or over):

(1) Taxpayers under 62 years of age, enter amount in excess of \$900

(2) Taxpayers 62 or over but under 72, enter amount determined as follows:

if \$1,200 or less, enter zero

if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or

if over \$1,700, enter excess over \$1,450

4. Total of lines 3(a) and 3(b)

5. Balance (line 2 minus line 4)

6. Line 5 or line 1, whichever is smaller

7. (a) Total (add amounts on line 6, columns A and B)

If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.

(b) Amount from line 7 of part B below, if applicable

8. Tentative credit. Enter 17% of line 7(a) or 17% of line 7(b), whichever is greater

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1 of Form 1040

10. Less: Total of any amounts shown on lines 1 and 4, Part V, page 2, Form 1040

11. Subtract line 10 from line 9

12. Credit. Enter here and on line 2, Part V, page 2, Form 1040, the amount on line 11 or line 8, whichever is smaller

B.—Alternative Computation (after completing lines 1 through 7(a) above)

This method available if:

- a. You are married and filing a joint return;
b. Both husband and wife are 65 or over, AND
c. Either one, or both, received earned income in excess of \$600 in each of any 10 calendar years before 1964.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

1. Retirement income of both husband and wife from pensions and annuities, interest, and dividends included in line 9, page 1, Form 1040, and gross rents included in column 2, Part II of this schedule

2,286 00

2. Maximum amount of retirement income for credit computation

3. Deduct:

(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income

(b) Earned income received (Does not apply to persons 72 years of age or over):

If \$1,200 or less, enter zero

If over \$1,200 but not over \$1,700 enter 1/2 of amount over \$1,200; or

If over \$1,700, enter excess over \$1,450

Table with columns A-WIFE and B-HUSBAND for alternative computation.

4. Total of lines 3(a) and 3(b)

5. Total (add amounts on line 4, columns A and B)

6. Balance (subtract line 5 from line 2)

7. Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller





SCHEDULE C-3 (Form 1040) U.S. Treasury Department Internal Revenue Service

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX Attach this schedule to your income tax return, Form 1040. See instructions on page 2.

1964

- If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page. Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule. Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

Table with 11 rows for tax calculations. Row 7 shows \$4,800.00. Row 11 shows self-employment tax. Includes handwritten 'E64' in the bottom right cell.

Do not detach

16-78364-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040) U.S. Treasury Department Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME For crediting to your social security account

1964

Form sections A through E: A. Indicate year covered by this return... B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX... C. BUSINESS ADDRESS... D. SOCIAL SECURITY ACCOUNT NUMBER... E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON...

PLEASE DO NOT WRITE IN THIS SPACE

Summary table with rows F, G, H for amounts from lines 6, 8, and 10. Includes vertical 'SE' label on the right.

SCHEDULE D (Form 1040)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on page 1 of Form 1040

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

Table with 7 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Includes lines 1-4 and handwritten entries E25, E26.

Long-term capital gains and losses—assets held more than 6 months

Table with 7 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Includes lines 5-11 and handwritten entries E27, E28, E29, E31, E30.

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



Table with 6 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Depreciation allowed, g. Adjusted basis, h. Total gain, i. Ordinary gain, j. Other gain. Includes lines 1-3.



FACSIMILES OF TAX RETURNS, 1964

Schedule D (Form 1040) 1964

Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

Table with 7 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Includes rows for entering gain from line 3, Part II and net gain from lines 1 and 2.

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

Table with 2 columns for entering total ordinary gain, net gain from line 3, Part III, and total net gain combining lines 1, 2, and 3.

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$20,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$40,000, or (c) as a head of household with taxable income exceeding \$32,000.

Table for computing alternative tax with 2 columns. Rows include: 1. Enter the amount from line 11d, page 1, Form 1040; 2. Enter amount from line 10a, Part I on reverse side; 3. Subtract line 2 from line 1; 4. Enter tax on amount on line 3; 5. Enter 50% of line 2; 6. Alternative tax (add lines 4 and 5).

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
(d) real property used in the trade or business of the taxpayer;
(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
(f) certain copyrights, literary, musical, or artistic compositions, etc.; or
(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1256 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total

of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

- Section 1231 deals with gains and losses arising from—
(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months;
(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more;
(c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and
(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gains from section 1245 or 1250 property held more than 6 months (Part II).—(Report any gain from such property held for 6 months or less in Part III.) Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators or escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving: (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 depreciation. (Instructions continued on reverse side of duplicate)

<b>SCHEDULE F</b> (Form 1040) U.S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">SCHEDULE OF FARM INCOME AND EXPENSES</h2> <p style="margin: 0; font-size: small;">(Compute social security self-employment tax on Schedule F-1 (Form 1040))                  Attach this schedule to your income tax return, Form 1040</p>	<h1 style="margin: 0;">1964</h1>
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Name and address as shown on Form 1040.

Business name and address .....  
 Location of farm(s) and number of acres in each farm .....  
 Employer identification number .....

**FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**

**PART I.** Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		\$	Eggs		\$	Mdse. rec'd for produce	\$
Sheep			Meat products			Machine work	
Swine			Poultry, dressed			Breeding fees	
Poultry			Wool			Wood and lumber	
Bees			Honey			Other forest products	
Grain			Sirup and sugar			Patronage dividends, rebates or refunds	
Hay			Other (specify):			Agricultural program pay- ments	
Cotton						Other (specify):	
Tobacco							
Vegetables							
Fruits and nuts							
Dairy products							
Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below							\$

**PART II. SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE**

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$	\$	\$
Totals (enter amount from column e, on line 2 of Part IV below)		\$	\$	\$

**PART III. FARM EXPENSES FOR TAXABLE YEAR (see instructions)**

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	\$	Veterinary, medicine	\$	Retirement plans, etc. (other than your share— See instructions)	\$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses			
Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method)					\$

**PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD**

1. Sale of livestock and produce raised and other farm income	\$	4. Farm expenses (from Part III)	\$
2. Profit (or loss) on sale of purchased livestock and other purchased items		5. Depreciation (from Part V)	
3. Gross profits*	\$	6. Other farm deductions (specify):	
		7. Total deductions	\$
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 7, Part II, page 2, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1			\$ <b>E20</b>

\* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

16-70245-1



<b>SCHEDULE F-1</b> <b>(Form 1040)</b> U.S. Treasury Department Internal Revenue Service	<b>COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX</b> <b>ON FARM EARNINGS (For social security)</b> Attach this schedule to your income tax return, Form 1040 (See instructions—page 2)	<b>1964</b>
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Social Security Number
---	------------------------

**CHOICE OF METHODS.**—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

**Computation Under Regular Method**

- |  |       |
|--|-------|
| 1. Net farm profit (or loss) from:   | \$    |
| (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method)..... | ----- |
| (b) Farm partnerships.....   | ----- |
| 2. Net earnings from self-employment from farming. Add lines 1 (a) and (b).....        | \$    |

**Computation Under Optional Method**

- |  |       |
|--|-------|
| 3. If gross profits from farming are:*   | \$    |
| (a) Not more than \$1,800, enter two-thirds of the gross profits.....                  | ----- |
| (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200..... | ----- |

\*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

**Computation of Social Security Self-Employment Tax**

- |   |       |       |    |
|---|-------|-------|----|
| 4. The largest amount of combined wages and self-employment earnings subject to social security tax is.....   | \$    | 4,800 | 00 |
| 5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below..... | \$    |       |    |
| 6. Balance (line 4 less line 5).....  | \$    |       |    |
| 7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER:   | \$    |       |    |
| (a) REGULAR METHOD.—The smaller of line 2 or 6.....   | ----- |       |    |
| (b) OPTIONAL METHOD.—The smaller of line 3 or 6.....  | ----- |       |    |
| 8. Self-employment tax—if line 7 is \$4,800, enter \$259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040.....                      | \$    |       |    |

Do not detach

**Important.**—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

**SCHEDULE SE (Form 1040)**  
 U.S. Treasury Department  
 Internal Revenue Service

**U.S. REPORT OF SELF-EMPLOYMENT INCOME**  
 For crediting to your social security account

**1964**

Indicate year covered by this return (even though income was received only in part of year):  
 Calendar year 1964  or other taxable year beginning \_\_\_\_\_ 1964, ending \_\_\_\_\_

**A.** If less than 12 months, was short year due to (a)  Death, or (b)  Change in accounting period, or (c)  Other.

**B.** FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

**C.** FARM ADDRESS (rural route, post office, State and Postal ZIP code)

**D.** SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM B BELOW

**E.** PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, State and postal ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD.

**F.** ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)..... \$

**G.** ENTER AMOUNT FROM LINE 5, IF ANY..... \$

**H.** ENTER AMOUNT FROM LINE 7..... \$

SE

**SCHEDULE G**  
(Form 1040)  
U.S. Treasury Department  
Internal Revenue Service

# INCOME AVERAGING

**1964**

Attach this schedule to your income tax return, Form 1040

Name (as shown on page 1 of your tax return)

## PART I.—TAXABLE INCOME AND ADJUSTMENTS

ITEM	(a) Computation year 1964	(b) 1st preceding base period year 1963	(c) 2d preceding base period year 1962	(d) 3d preceding base period year 1961	(e) 4th preceding base period year 1960
1. Taxable income (see instruction 1).....					
2. Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931.....					
3. Capital gain net income (from line 10a, Schedule D, Form 1040, except 1960 which is line 9, Schedule D).....					
4. Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1964 do not enter in any year.)..					
5. Net income from wagering and other items described in instruction 5.....					
6. Line 1 plus line 2, less lines 3, 4, and 5....					
7. Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero.....					

## PART II.—COMPUTATION OF AVERAGABLE INCOME

1. Adjusted taxable income (line 7, column (a), Part I) .....	
2. 33 1/3% of the sum of line 7, columns (b), (c), (d), and (e), Part I.....	
3. (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II.....	
(b) Amount from line 3, column (a), Part I.....	
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.....	
4. Averagable income (line 1 less lines 2 and 3(c)).....	

**COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN \$3,000. IF \$3,000 OR UNDER, YOU DO NOT QUALIFY**

## PART III.—SEGMENTS OF INCOME UNDER AVERAGING

1. Amount from line 2, Part II.....	
2. Amount from line 3(a), Part II.....	
3. 20% of line 4, Part II.....	
4. Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I.....	
5. Excess of line 3(b) over 3(a), Part II.....	
6. Total (sum of lines 1 through 5).....	

## PART IV.—COMPUTATION OF TAX

1. Tax on the amount on line 6, Part III.....	
2. Sum of lines 1, 2, and 3, Part III.....	
3. Tax on amount on line 2.....	
4. Sum of lines 1 and 2, Part III.....	
5. Tax on amount on line 4.....	
6. Difference (line 3 less line 5).....	
7. The amount on line 6 multiplied by 4.....	
8. Total (add lines 1 and 7).....	
9. Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I.....	
10. Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry.....	

FACSIMILES OF TAX RETURNS, 1964

**PART V.—COMPUTATION OF ALTERNATIVE TAX**

1. Amount from line 10, Part IV.....			
2. Amount from line 5, Part IV.....			
3. (a) Amount from line 2, Part II.....			
(b) Amount from line 3(c), Part II.....			
(c) Sum of lines 3(a) and 3(b).....			
4. Tax on amount on line 3(c).....			
5. Difference (line 2 less line 4).....			
6. Amount from line 1, Part IV.....			
7. Sum of lines 1, 2, 3, and 4, Part III.....			
8. Tax on amount on line 7.....			
9. Difference (line 6 less line 8).....			
10. Sum of lines 5 and 9.....			
11. Amount from line 3, column (a), Part I.....			
12. 50% of line 11.....			
13. If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply.....			
14. Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry.....			

Use this space for additional information, such as reconstruction of income computation, itemization of item 5, Part I, etc.

<b>FORM 2948</b>	<p>U.S. Treasury Department—Internal Revenue Service</p> <p><b>MEDICAL AND DENTAL EXPENSE STATEMENT</b></p> <p>(Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)</p>	<b>1964</b>
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This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I and who also have expenses for persons described in Group II below. Taxpayers who have expenses for persons in Group I only or Group II only need not use this form but should see the instructions for Form 1040. The medical and dental expenses of persons in Group I do not have to be reduced by the 1 and 3 percent limitations of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons in Group II below.

**GROUP I**

**GROUP II**

- a. Taxpayer and wife if EITHER is 65 years of age or older,
- b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

- a. Taxpayer and wife if BOTH are under 65 years of age,
- b. Dependent parents, who are under 65 years of age, of taxpayer or wife,
- c. All other dependents regardless of age.

**Note:** Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction .....

Name(s) of dependent parent(s) 65 years of age or over, if any .....

**MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I**

- 1. Medicine and drugs ..... \$ .....
- 2. Medical and dental expenses (other than medicine and drugs) ..... \$ .....
- 3. Line 1 plus line 2 ..... \$ E44

**MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II**

- 4. Medicine and drugs ..... \$ E45
- 5. 1% of line 9, page 1, Form 1040 ..... \_\_\_\_\_
- 6. Excess, if any, of line 4 over line 5 ..... \_\_\_\_\_
- 7. Medical and dental expenses (other than medicine and drugs) ..... \_\_\_\_\_
- 8. Line 6 plus line 7 ..... \_\_\_\_\_
- 9. 3% of line 9, page 1, Form 1040 ..... \_\_\_\_\_
- 10. Excess, if any, of line 8 over line 9 ..... E46

**TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES**

- 11. Line 3 plus line 10. Enter here and on line 5, Part IV, page 2 of Form 1040 (See "Maximum Limitations" below) ..... \$ E47

**MAXIMUM LIMITATIONS**

- A. The amount on line 11 may not exceed \$5,000 multiplied by the number of persons claimed as exemptions on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:
  - (1) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,
  - (2) \$10,000 if the taxpayer is married but files a separate return,
  - (3) \$20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.
- B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.